

Appendix A: Calculating MOE under CARES Act, CRRSA Act & ARP Act Worksheet

	CARES Act (Section 18008)	CRRSA Act (Division M, Section 317) & ARP Act (Section 2004(a))
State Sources of MOE data	<p>State support data: A State may use <i>either</i> actual State expenditure data or data representing final appropriated or allocated amounts for both the baseline levels and the applicable comparison level (FY 2020 and FY 2021).</p>	<p>State support data: A State may use <i>either</i> actual State expenditure data or data representing final appropriated or allocated amounts for both the baseline levels and the applicable comparison level (FY 2022 and FY 2023).</p> <p>State overall spending data: A State <i>must</i> use data on <i>actual</i> State expenditures to demonstrate overall spending. A State may not use final appropriated or allocated amounts.</p>
Calculation of MOE baselines	<p><u>Elementary and Secondary Education Baseline:</u></p> <ol style="list-style-type: none"> Determine State support for elementary and secondary education for each of FYs 2017, 2018, and 2019. Average the State support for elementary and secondary education for these three fiscal years. <p><u>Example:</u> State support for elementary and secondary education: 2017: \$75 2018: \$125 2019: \$100</p> <p>Elementary and Secondary Education Baseline: Average = $(\\$75 + \\$125 + \\$100)/3 = \\100</p> <p><u>Higher Education Baseline:</u></p> <ol style="list-style-type: none"> Determine State support for higher education for each of FYs 2017, 2018, and 2019. 	<p><u>Elementary and Secondary Education Baseline:</u></p> <ol style="list-style-type: none"> Determine State support for elementary and secondary education for each of FYs 2017, 2018, and 2019. Determine overall State spending for each of FYs 2017, 2018, and 2019. Calculate the percentage of total State spending that is used to support elementary and secondary education for each of the three fiscal years by dividing the State's support for elementary and secondary education by the State's overall spending for each of the three fiscal years. Average the elementary and secondary education baseline percentages for the three fiscal years. <p><u>Example:</u> State support for elementary and secondary education: 2017: \$75 2018: \$125 2019: \$100</p> <p>State's overall spending: 2017: \$1200</p>

	CARES Act (Section 18008)	CRRSA Act (Division M, Section 317) & ARP Act (Section 2004(a))
	<p>2. Average State support for higher education for these three fiscal years.</p> <p>Example: State support for higher education: 2017: \$30 2018: \$35 2019: \$25</p> <p>Higher Education Baseline: Average = $(\\$30 + \\$35 + \\$25)/3 = \\30</p>	<p>2018: \$800 2019: \$1000</p> <p>1. Calculate the percentage of total State spending that is used to support elementary and secondary education: 2017: $\\$75/\\$1200 = 6.3\%$ 2018: $\\$125/\\$800 = 15.6\%$ 2019: $\\$100/\\$1000 = 10\%$</p> <p>2. Baseline percentage of support for elementary and secondary education: Average the percentages in line 1: $(6.3\% + 15.6\% + 10\%)/3 = 10.6\%$</p> <p><u>Higher Education Baseline:</u></p> <p>1. Determine State support for higher education for each of FYs 2017, 2018, and 2019. 2. Determine overall State spending for each of FYs 2017, 2018, and 2019. 3. Calculate the percentage of total State spending that is used to support higher education for each of the three fiscal years by dividing the State’s support for higher education by the State’s overall spending for each of the three fiscal years. 4. Average the higher education baseline percentages for the three fiscal years.</p> <p>Example: State support for higher education: 2017: \$30 2018: \$35 2019: \$25</p>

	CARES Act (Section 18008)	CRRSA Act (Division M, Section 317) & ARP Act (Section 2004(a))
		<p>State's overall spending: 2017: \$1200 2018: \$800 2019: \$1000</p> <ol style="list-style-type: none"> 1. Calculate the percentage of total State spending that is used to support higher education: 2017: $\\$30/\\$1200 = 2.5\%$ 2018: $\\$35/\\$800 = 4.4\%$ 2019: $\\$25/\\$1000 = 2.5\%$ 2. Baseline percentage of support for higher education: Average the percentages in line 1: $(2.5\% + 4.4\% + 2.5\%)/3 = 3.1\%$
Calculation of MOE	<p><u>Elementary and Secondary Education Calculation:</u></p> <ol style="list-style-type: none"> 1. Determine the level of support for elementary and secondary education for each of FYs 2020 and 2021. 2. Compare FY 2020 level of support for elementary and secondary education to elementary and secondary education baseline. 3. Compare FY 2021 level of support for elementary and secondary education to elementary and secondary education baseline. <p><u>Example:</u> State support for elementary and secondary education: 2020: \$125 2021: \$90</p>	<p><u>Elementary and Secondary Education Calculation:</u></p> <ol style="list-style-type: none"> 1. Determine the level of support for elementary and secondary education in the applicable fiscal year (FY 2022 or FY 2023). 2. Determine State's overall spending in the applicable fiscal year (FY 2022 or FY 2023). 3. Calculate the percentage of total State spending that is used to support elementary and secondary education for the applicable fiscal year (FY 2022 or FY 2023) by dividing the State's support for elementary and secondary education by the State's overall spending for the applicable fiscal year (FY 2022 or FY 2023).

	CARES Act (Section 18008)	CRRSA Act (Division M, Section 317) & ARP Act (Section 2004(a))
	<p>Elementary and Secondary Education Baseline: \$100</p> <p><u>MOE determination:</u> State support for elementary and secondary education in FY 2020 is \$125, which is more than the baseline of \$100. State meets MOE requirement for FY 2020.</p> <p>State support for elementary and secondary education in FY 2021 is \$90, which is less than the baseline of \$100. State does not meet the MOE requirement for elementary and secondary education for FY 2021 and may request a waiver of this MOE requirement from the Secretary.</p> <p><u>Higher Education Calculation:</u></p> <ol style="list-style-type: none"> 1. Determine the level of support for higher education for each of FYs 2020 and 2021. 2. Compare FY 2020 level of support for higher education to higher education baseline. 3. Compare FY 2021 level of support for higher education to higher education baseline. <p><u>Example:</u> State support for higher education: 2020: \$30 2021: \$25</p> <p>Higher Education Baseline: \$30</p> <p><u>MOE determination:</u> State support for higher education in FY 2020 is \$30, which is the same as the baseline of \$30. State meets MOE requirement for FY 2020.</p>	<p><u>Example for ARP FY 2023 MOE:</u> Note: This example illustrates the MOE calculation for FY 2023. A State must do this calculation separately for FY 2022 and FY 2023.</p> <p>State support for elementary and secondary education: 2023: \$125</p> <p>State’s overall spending: 2023: \$1000</p> <p>Percentage of State support for elementary and secondary education in FY 2023: $\\$125/\\$1000 = 12.5\%$</p> <p>Baseline percentage of support for elementary and secondary education: 10.6%</p> <p><u>MOE determination:</u> The proportion of overall spending used to support elementary and secondary education in FY 2023 is 12.5%, which is more than the baseline of 10.6%. State meets the MOE requirement for elementary and secondary education for FY 2023.</p> <p><u>Higher Education Calculation:</u></p> <ol style="list-style-type: none"> 1. Determine the level of support for higher education in the applicable fiscal year (FY 2022 or FY 2023). 2. Determine State’s overall spending in the applicable fiscal year (FY 2022 or FY 2023). 3. Calculate the percentage of total State spending that is used to support higher education for the applicable fiscal year (FY 2022 or FY 2023) by dividing the State’s support for higher education by the State’s overall

	CARES Act (Section 18008)	CRRSA Act (Division M, Section 317) & ARP Act (Section 2004(a))
	<p>State support for higher education in FY 2021 is \$25, which is less than the baseline of \$30. State does not meet the MOE requirement for higher education for FY 2021 and may request a waiver of this MOE requirement from the Secretary.</p>	<p>spending for the applicable fiscal year (FY 2022 or FY 2023).</p> <p><u>Example for ARP FY 2023 MOE:</u> Note: This example illustrates the MOE calculation for FY 2023. A State must do this calculation separately for FY 2022 and FY 2023.</p> <p>State support for higher education: 2023: \$30</p> <p>State’s overall spending: 2023: \$1000</p> <p>Percentage of State support for higher education in FY 2023: $\frac{\\$30}{\\$1000} = 3\%$</p> <p>Baseline percentage of State support for higher education: 3.1%</p> <p><u>MOE determination:</u> The proportion of overall spending used to support higher education in FY 2023 is 3%, which is less than the baseline of 3.1%. State does not meet the MOE requirement for higher education for FY 2023 and may request a waiver of this MOE requirement from the Secretary.</p>

Appendix B: MOE Data Submission

State Oklahoma

Data Submission Timelines

	State support for elementary and secondary education	State support for higher education	Overall State spending
FY 2017	Submitted September 1, 2020; May be updated by May 17, 2021		Due May 17, 2021
FY 2018			
FY 2019			
FY 2020	Submitted December 30, 2020; May be updated by May 17, 2021		
FY 2021	Collected by December 30, 2021		
FY 2022	FY 2022 data on appropriated or allocated amounts for State support for elementary and secondary education, State support for higher education, and overall State spending will be collected by December 30, 2021. The Department intends to collect final expenditure data in spring 2023 when data are available.		
FY 2023	FY 2023 data on appropriated or allocated amounts for State support for elementary and secondary education, State support for higher education, and overall State spending will be collected by December 30, 2022. The Department intends to collect final expenditure data in spring 2024 when data are available.		

Data for State support and overall State spending

A State must submit the required information below. Additionally, a State may use this form to update previously submitted MOE data for FYs 2017, 2018, 2019, and 2020.


	State support for elementary and secondary education	State support for higher education	Overall State spending
FY 2017	\$ 2,426,721,434	\$ 748,315,599	\$ 7,807,707,000
FY 2018	\$ 2,432,159,067	\$ 693,970,694	\$ 8,421,916,000
FY 2019	\$ 2,912,985,147	\$ 697,873,333	\$ 8,809,107,000
FY 2020	\$ 3,070,951,054	\$ 729,982,981	Not required
FY 2021	\$ 2,992,729,814	\$ 694,738,233	Not required
FY 2022 interim data (appropriated or allocated)	\$ TBD	\$ TBD	\$ TBD
FY 2022 (final data)	\$ TBD	\$ TBD	\$ TBD
FY 2023 interim data (appropriated or allocated)	\$ TBD	\$ TBD	\$ TBD
FY 2023 (final data)	\$ TBD	\$ TBD	\$ TBD

Additional submission requirements: In an attachment, identify and describe the data sources used in determining the levels of —

- (a) State support for elementary and secondary education;
- (b) State support for higher education; and
- (c) Overall State spending.

NOTE: You are only required to submit this information for data categories included in your submission above.

To the best of my knowledge and belief, all of the information in this MOE data submission is true and correct and the failure to submit accurate data may result in liability under the False Claims Act, 31 U.S.C. § 3729 et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC § 1001, as appropriate, and other enforcement actions.

 Kevin Stiff 405-521-2342
Governor or Chief State School Officer or Authorized Representative (Typed or Printed Name) Telephone

Signature of Governor or Chief State School Officer or Authorized Representative 5-17-2021
Date

Public Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1810-0745. Public reporting burden for this collection of information is estimated to average 5.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is required to obtain or retain benefit under section 18008 of the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, Division M, Section 317 of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Act, and Section 2004(a) of the American Rescue Plan Act of 2021 (ARP Act) If you have any comments concerning the accuracy of the time estimate, suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application or survey, please contact Britt Jung, Office of State and Grantee Relations, Office of Elementary and Secondary Education, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202-6450, email: SGR@ed.gov directly.

Appendix C: MOE Waiver Request

This form must be used for the submission of a request for a waiver of the requirements noted below. For assistance, please contact your State mailbox, which is [State].oeese@ed.gov.

State Oklahoma

On behalf of my State, I request a waiver of the following State maintenance of effort (MOE) requirements for the following fiscal years:

Please check all that apply:

- ☐ FY 2020 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.
- ☐ FY 2020 MOE requirement for higher education under section 18008 of the CARES Act.
- ☐ FY 2021 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.
- ☒ FY 2021 MOE requirement for higher education under section 18008 of the CARES Act.
- ☐ FY 2022 MOE requirement for elementary and secondary education under section 317(a) of the CRRSA Act and section 2004(a) of the ARP Act.
- ☐ FY 2022 MOE requirement for higher education under section 317(a) of the CRRSA Act and section 2004(a) of the ARP Act.
- ☐ FY 2023 MOE requirement for elementary and secondary education under section 2004(a) of the ARP Act.
- ☐ FY 2023 MOE requirement for higher education under section 2004(a) of the ARP Act.

Data for State support and overall State spending

A State must resubmit the baseline data for FYs 2017, 2018, and 2019 (baseline years) as part of this MOE waiver request. If these baseline data differ from a State's previously submitted data, please provide a description of the reason for the change. Additionally, a State must submit MOE data for the years in which it is requesting this waiver.

	State support for elementary and secondary education	State support for higher education	Overall State spending *
FY 2017	\$2,426,721,434	\$748,315,599	\$7,807,707,000
FY 2018	\$2,432,159,067	\$693,970,694	\$8,421,916,000
FY 2019	\$2,912,985,147	\$697,873,333	\$8,809,107,000
FY 2020	\$3,070,951,054	\$729,982,981	\$9,309,328,000
FY 2021	\$2,992,729,814	\$694,738,233	\$TBD
FY 2022	\$TBD	\$TBD	\$TBD
FY 2023	\$TBD	\$TBD	\$TBD

*For overall State spending, a State may request a waiver based on final allocations or appropriations. For more information, see FAQ 10.

Additional submission requirements

In an attachment, please provide:

1. A description of the extent to which the State experienced fiscal burdens in preventing, preparing for, and responding to the coronavirus and an explanation of how those fiscal burdens affected the State's ability to maintain fiscal effort (e.g., the status of and any changes to the State's rainy day fund, whether the State experienced a decline in revenues, or an increase in other emergency expenses resulting from the pandemic, such as expenses related to health care, unemployment insurance, or support for small businesses); and

2. Documentation and data supporting the description of the State's fiscal burdens (e.g., revenue data, appropriation tables, unemployment statistics, etc.) including any State action that impacted State revenue (e.g., tax increases or decreases).
3. In addition, in its waiver request, a State should submit information on the relevant factors listed below to support its request. The Secretary may ask States for additional information after States submit the MOE waiver request form.

In determining whether to grant a State an MOE waiver, the Secretary may consider factors such as:

Has the State increased support for education?

The Department understands that it is possible that a State has maintained or increased overall funding for education and the proportion of the State budget for education has still declined because of increases in other areas of the budget (e.g., public health). In these cases, the Secretary may consider:

- Has total State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?
- Has total State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?
- Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?
- Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?
- Has the State appropriated an increase in State funding for K-12 education and for higher education for future fiscal years?

Are there exceptional circumstances that caused the State to be unable to maintain support for education?

If a State's support for education declined, the Secretary may consider:

- Are there specific severe effects of the COVID-19 pandemic on the State's economy that necessitated reductions in support for elementary and secondary education and for higher education?
- What steps did the State take to avoid and/or minimize such reductions?
- Did the State use Coronavirus State and Local Fiscal Recovery Funds awarded by the U.S. Department of the Treasury under section 9901 of the ARP Act to support elementary and secondary education and higher education?
- How did reductions in support for elementary and secondary education and for higher education compare to other budget categories?
- Did the State take steps that reduced or will it take steps to proactively reduce its financial resources in a way that impacted or will impact its ability to meet MOE requirements (e.g., tax changes (and in what context), additional contributions to rainy day funds)? If so, what was the impact of the reduction (e.g., to what extent were its resources reduced or will its resources be reduced)?

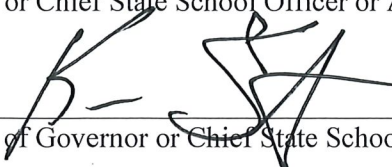
Has the State used or will it use ESSER, GEER, or Higher Education Emergency Relief (HEER) funding to replace State funding for education?

It is important for the Department to understand the State's use of pandemic-related Federal funds when reviewing a request for a waiver. The Secretary may therefore consider:

- Will all unallocated ESSER or GEER funds relevant to the waiver be used to provide net new resources to K-12 schools and to higher education and not be used to replace existing State commitments to K-12 education and to higher education?
- Will all unallocated HEER funds be used to provide net new resources to higher education and not be used to replace existing State commitments to higher education?
- Has the State previously used any ESSER, GEER, or HEER funds to replace State funding for education?

To the best of my knowledge and belief, all of the information in this MOE data submission are true and correct and the

failure to submit accurate data may result in liability under the False Claims Act, 31 U.S.C. § 3729 et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC § 1001, as appropriate, and other enforcement actions.

Governor or Chief State School Officer or Authorized Representative (Typed or Printed Name) 405-521-2342 Telephone
 Kevin Stiff 5/17/2021
Signature of Governor or Chief State School Officer or Authorized Representative Date

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Public Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1810-0745. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The obligation to respond to this collection is required to obtain or retain benefit under section 18008 of the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, Division M, Section 317 of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Act, and Section 2004(a) of the American Rescue Plan Act of 2021 (ARP Act) If you have any comments concerning the accuracy of the time estimate, suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application or survey, please contact Britt Jung, Office of State and Grantee Relations, Office of Elementary and Secondary Education, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202-6450, email: SGR@ed.gov directly.



Appendix C: MOE Waiver Request

1. A description of the extent to which the State experienced fiscal burdens in preventing, preparing for, and responding to the coronavirus and an explanation of how those fiscal burdens affected the State's ability to maintain fiscal effort (e.g., the status of and any changes to the State's rainy day fund, whether the State experienced a decline in revenues, or an increase in other emergency expenses resulting from the pandemic, such as expenses related to health care, unemployment insurance, or support for small businesses); and
 - a. Like many states in the union, Oklahoma was rebuilding a strong economic position when COVID-19 struck, immediately shutting down the economy in the wake of the March 11, 2020 Thunder-Jazz MBA game in OKC. The day before, the State announced [that total GRF collections for 2020 were slightly below the estimate](#) and the next revenue announcement further set the tone for the year: [March revenues miss estimate](#). It was in this context that the Legislature passed a budget for FY21 with cuts, including a cut to Higher Education that causes this waiver request to be submitted.
2. Documentation and data supporting the description of the State's fiscal burdens (e.g., revenue data, appropriation tables, unemployment statistics, etc.) including any State action that impacted State revenue (e.g., tax increases or decreases).
 - a. There were two bills that negatively impacted FY21 state revenues. The total impact was a decrease of just over \$4M. In light of anticipated declines in state revenues in FY21, the Oklahoma legislature re-apportioned several sources (including roads and retirement systems) to the General Revenue Fund for appropriation in FY21. All revenue tables are available on the [OMES Website](#) under Monthly Revenue Information.
3. In addition, in its waiver request, a State should submit information on the relevant factors listed below to support its request. The Secretary may ask States for additional information after States submit the MOE waiver request form.
 - a. FY22 Budget agreement increases support for K12 and Higher Education though bills are currently being drafted for citation.
 - b. State support for higher education decreased from FY20 to FY21. Exceptional circumstances beyond the global pandemic in general include a special meeting on [April 20, 2020 of the state's constitutionally created Board of Equalization](#) meeting to reduce estimated revenue for FY21 by \$416.8 million or 6%.
 - c. The state has not used ESSER, GEER or HEER to replace State funding for education but to provide necessary one-time funds to mitigate the risks of COVID-19 while continuing to provide educational opportunities for Oklahoma's students.



CRRSAA MOE Total Spend Scenarios				
	2020	2019	2018	2017
Report Title	State of Oklahoma Government-Wide Statement of Activities (expressed in thousands)	State of Oklahoma Government-Wide Statement of Activities (expressed in thousands)	State of Oklahoma Government-Wide Statement of Activities (expressed in thousands)	State of Oklahoma Government-Wide Statement of Activities (expressed in thousands)
Source	https://oklahoma.gov/content/dam/ok/en/omes/documents/cafr2020.pdf	https://oklahoma.gov/content/dam/ok/en/omes/documents/cafr2019.pdf	https://oklahoma.gov/content/dam/ok/en/omes/documents/cafr2018.pdf	https://oklahoma.gov/content/dam/ok/en/omes/documents/cafr2017.pdf
Total spend after removing charges, grants, contributions, and business-type activities				
	FY2020	FY2019	FY2018	FY2017
in \$000s	\$9,309,328	\$8,809,107	\$8,421,916	\$7,807,707